



Title: I, Payroll/Personnel Manual
Chapter: 28, Section 2, Tax Formulas (TAXES)
Bulletin: TAXES 05-2, Pennsylvania Cities Emergency and Municipal Services Tax (EMST)
Date: March 4, 2005
To: Holders of TAXES (State of Pennsylvania only)
Personnel User Groups
T&A Contact Points in Pennsylvania

Beginning with wages paid for Pay Period 4, the National Finance Center (NFC) will make the following changes in the withholding of the Emergency and Municipal Services Tax (EMST) (formerly known as Occupational Privilege Tax) for cities in Pennsylvania:

- The EMST will increase from \$10 to \$52 for the following cities in Pennsylvania:
 - Bethlehem Township
 - Camp Hill
 - Fairview Township
 - Harrisburg
 - Lancaster
 - Monroeville
 - Pittsburgh
 - Plains
 - Reading
 - Wilkes-Barre
- The EMST will increase from \$10 to \$30 for the city of Erie, Pennsylvania.

The EMST is withheld annually in Pay Period 4 in addition to any Pennsylvania city income tax.

No action on the part of the employee or the personnel office is necessary.

To view the updated tax formula, go to the NFC Home Page (www.nfc.usda.gov) and click **Pubs & Forms**. Then on the Pubs & Forms page left-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes to the tax formula are identified by “▶◀”.

For questions about NFC processing, contact the Payroll Operations Branch at **504-255-4630**. Please refer questions about system access and other system-related issues to Customer Support at **504-255-5230** or via e-mail at customer.support@usda.gov.

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Pennsylvania Cities Emergency and Municipal Services Tax (EMST) Information

►(Effective Pay Period 4, 2005)◄

The Emergency and Municipal Services Tax (EMST) for cities in Pennsylvania is withheld on a mandatory basis from the salaries of employees whose duty station are located in the cities listed below. It is withheld annually in Pay Period 4 in addition to any Pennsylvania city income tax.

City	State/City Codes	Annual Tax Amount
Bethlehem Township	42/0660	►\$52◄
Caln	42/1044	\$10
Camp Hill	42/1060	►\$52◄
Carlisle	42/1100	\$10
Erie	42/2640	►\$30
Fairview Township	42/2769	\$52◄
Hanover Township	42/3470	\$10
Harrisburg	42/3500	►\$52◄
Horsham Township	42/3740	\$10
Lancaster	42/4180	►\$52
Monroeville	42/5413	\$52
Pittsburgh	42/6600	\$52
Plains	42/6615	\$52
Reading	42/6900	\$52◄
Scranton	42/7460	\$10
South Lebanon Township	42/7894	\$10
Warminster Township	42/8845	\$10
Wilkes-Barre	42/9340	►\$52◄